

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

D-1 JAYSON ROSETT,

D-2 ROBERT ROSETT,

D-3 CAROL ALMERANTI, and

D-4 KAREN MILLER,

Defendants.

Offenses: Count 1: 18 U.S.C. § 371
Conspiracy to Defraud the
United States

Case: 4:18-cr-20812
Judge: Leitman, Matthew F.
MJ: Davis, Stephanie Dawkins
Filed: 12-11-2018 At 10:53 AM
INFO USA v ROSETT (sk)
U.S. DISTRICT COURT
FLINT, MICHIGAN

INFORMATION

**THE ACTING PRINCIPAL DEPUTY ASSISTANT ATTORNEY GENERAL CHARGES
THAT:**

At all times relevant to this Information, unless otherwise indicated:

COUNT 1

18 U.S.C. § 371
Conspiracy to Defraud the United States

1. Defendant JAYSON ROSETT, a resident of Bloomfield Hills, Michigan, owned and operated ENTITY A.
2. Defendant ROBERT ROSETT, a resident of Boca Raton, Florida, owned and operated ENTITY B.

3. Defendant CAROL ALMERANTI was a resident of Farmington Hills, Michigan.

4. Defendant KAREN MILLER was a resident of St. Clair Shores, Michigan.

5. From at least in or about January of 2012, through in or about April of 2018, in the Eastern District of Michigan and elsewhere, Defendants JAYSON ROSETT, ROBERT ROSETT, CAROL ALMERANTI, and KAREN MILLER, together and with others both known and unknown, did unlawfully, voluntarily, intentionally, and knowingly conspire, combine, confederate, and agree together and with each other to defraud the United States for the purpose of impeding, impairing, obstructing, and defeating the lawful government functions of the Internal Revenue Service of the Treasury Department in the ascertainment, computation, assessment, and collection of the revenue: to wit, income taxes, in violation of Title 18, United States Code, Section 371.

Manner and Means of the Conspiracy

6. To accomplish the object of this conspiracy, Defendants JAYSON ROSETT, ROBERT ROSETT, CAROL ALMERANTI, and KAREN MILLER, together with each other and others known and unknown, used the following manner and means, among others:

a. From at least in or about July of 2012, through in or about April of 2018, Defendants JAYSON ROSETT, ROBERT ROSETT, and others paid funds to Defendants CAROL ALMERANTI and KAREN MILLER.

b. To conceal from the IRS the receipt of taxable income by Defendants CAROL ALMERANTI and KAREN MILLER, and the expenses incurred by

Defendants JAYSON ROSETT and ROBERT ROSETT, Defendants JAYSON ROSETT and ROBERT ROSETT paid Defendants CAROL ALMERANTI and KAREN MILLER through a series of entities.

c. Defendant JAYSON ROSETT, through ENTITY A, sent funds to Defendant ROBERT ROSETT, through ENTITY B.

d. Defendants ROBERT ROSETT and CAROL ALMERANTI opened a bank account where they were both signors ("the shared bank account").

e. From in or about November of 2012, through April of 2018, Defendant ROBERT ROSETT caused ENTITY B to disburse funds into the shared bank account he held with Defendant CAROL ALMERANTI.

f. Defendants CAROL ALMERANTI and KAREN MILLER withdrew funds from the shared bank account using debit cards at ATM machines.

g. Defendants CAROL ALMERANTI and KAREN MILLER failed to report the taxable income received from Defendants JAYSON ROSETT and ROBERT ROSETT on their individual income tax returns.

h. Defendants JAYSON ROSETT and ROBERT ROSETT failed to report the payments made to Defendants CAROL ALMERANTI and KAREN MILLER as expenses on business tax returns filed for ENTITY A and ENTITY B, respectively.

Overt Acts

7. In furtherance of the conspiracy, and to accomplish its purposes and objects, at least one of the conspirators committed, or caused to be committed, in the Eastern District of Michigan, the following overt acts, among others:

- a. On or about November 9, 2012, Defendant ROBERT ROSETT and Defendant CAROL ALMERANTI opened the shared bank account to ensure Defendants CAROL ALMERANTI and KAREN MILLER could easily receive funds. From in or about November of 2012, through April of 2018, Defendant ROBERT ROSETT caused ENTITY B to disburse funds totaling over \$375,000 into the joint bank account for withdrawal by Defendants CAROL ALMERANTI and KAREN MILLER.
- b. On or about December 30, 2013, Defendant CAROL ALMERANTI withdrew approximately \$500 of funds from the shared account.
- c. On or about January 3, 2014, Defendant KAREN MILLER withdrew approximately \$500 of funds from the shared account.

All in violation of Title 18, United States Code, Section 371.

Date: December 11, 2018

STUART M. GOLDBERG
Acting Principal
Deputy Assistant Attorney General
U.S. Department of Justice Tax Division

/s/ Mark McDonald
MARK MCDONALD
WILLIAM GUAPPONE
Trial Attorneys
U.S. Department of Justice
Tax Division

Companion Case information MUST be completed byUnited States District Court
Eastern District of Michigan**Criminal Case**

NOTE: It is the responsibility of the Assistant U.S. Attorney signing this form to

Case: 4:18-cr-20606

Judge: Leitman, Matthew F.

MJ: Davis, Stephanie Dawkins

Filed: 09-07-2018 At 01:48 PM

INFO USA v MADIHA ATW (sk)

Companion Case Information	Companion Case Number: 4:18-CR-20368
This may be a companion case based upon LCrR 57.10 (b)(4) ¹ :	Judge Assigned:
<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	AUSA's Initials: MSM

Case Title: USA v. Jayson Rosett, Robert Rosett, Carol Almeranti, Karen Miller

County where offense occurred : Genesee County

U.S. DISTRICT COURT
FLINT, MICHIGANCheck One: ☒ Felony☐ Misdemeanor☐ Petty☐ Indictment/ ☒ Information --- no prior complaint.☐ Indictment/ ☐ Information --- based upon prior complaint [Case number: _____]☐ Indictment/ ☐ Information --- based upon LCrR 57.10 (d) [Complete Superseding section below].**Superseding Case Information**

Superseding to Case No: _____ Judge: _____


- ☐ Original case was terminated; no additional charges or defendants.
- ☐ Corrects errors; no additional charges or defendants.
- ☐ Involves, for plea purposes, different charges or adds counts.
- ☐ Embraces same subject matter but adds the additional defendants or charges below:

Defendant nameChargesPrior Complaint (if applicable)

Please take notice that the below listed Assistant United States Attorney is the attorney of record for the above captioned case.

December 11, 2018

Date


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 Assistant United States Attorney
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 Flint, Michigan 48502
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¹ Companion cases are matters in which it appears that (1) substantially similar evidence will be offered at trial, (2) the same or related parties are present, and the cases arise out of the same transaction or occurrence. Cases may be companion cases even though one of them may have already been terminated.